

CONTENTS			<i>Page</i>
DIVISION	4	FISCAL AFFAIRS	3755
PART	1	FUNDS FOR SUBVENTIONS.....	3755
CHAPTER	1	APPROPRIATIONS.....	3755
Section	16100	Appropriation.....	3755
	16100.6	Payment.....	3755
	16101	Purpose.....	3755
	16101.5	“Assessed value”; assessment ratios and tax rates.....	3756
CHAPTER	1.5	PERSONAL PROPERTY SUBVENTIONS [Repealed]	3756
CHAPTER	1.5	SPECIAL SUPPLEMENTAL SUBVENTIONS.....	3757
Section	16110	Purpose.....	3757
	16111	Allocations to cities, multicounty special districts, and redevelopment agencies....	3757
	16111.5	Allocations to nonenterprise special districts	3758
	16112	Applications; payments; records.....	3759
	16112.5	Payments to redevelopment agencies.....	3760
	16112.7	Allocations to redevelopment agencies	3760
	16113	“Multicounty special district”	3761
CHAPTER	2	HOMEOWNERS’ PROPERTY TAX EXEMPTION	3761
Section	16120	Reimbursement	3761
	16121	Use of revenues.....	3762
	16122	Computation of tax rates.....	3762
CHAPTER	2.5	TRANSFERS TO THE STATE SCHOOL FUND	3762
Section	16130	Amount of transfers [Repealed].....	3762
	16131	Use of funds	3762
CHAPTER	3	OPEN-SPACE SUBVENTIONS	3763
Section	16140	Appropriation.....	3763
	16141	Purpose.....	3763
	16142	Payment.....	3764
	16142.1	Farmland security zones	3764
	16142.5	Payment; limitation	3765
	16143	Open-space land.....	3765
	16144	Reports	3765
	16145	Use of funds	3766
	16146	Determination of ineligibility	3767
	16147	Action by Attorney General	3767

CONTENTS (Contd)

	<i>Page</i>
16148 Determination of excess school district tax rate [Repealed]	3767
16149 Determination and report of open-space adjustment [Repealed]	3767
16150 Maximum assistance to school districts [Repealed]	3767
16151 Apportionment [Repealed]	3767
16152 Limitation [Repealed]	3767
16153 Maximum amount of allowable disbursement [Repealed]	3767
16154 Report of additional information	3768
CHAPTER 4 IN-LIEU PROPERTY TAX RELIEF FOR RECIPIENTS OF PUBLIC ASSISTANCE	3768
Section 16160 Payments	3768
CHAPTER 5 [Repealed]	3768
Section 16170 Additional payments [Repealed]	3768
CHAPTER 5 PAYMENT OF POSTPONED PROPERTY TAXES	3768
ARTICLE 1 PAYMENTS AND LIENS	3768
Section 16180 Amount of money available to pay postponed property taxes	3769
16181 Controller to maintain records of all properties	3769
16181.5 Possessory interests as real property	3769
16182 Lien on real property for which taxes have been postponed	3770
16183 Interest	3772
16184 Reduction of obligation	3773
16185 Subordination of lien	3773
16186 Payment of postponed tax liability	3773
16186.5 Refund of overpayment of postponed tax liability	3774
16187 Foreclosure of lien	3774
ARTICLE 2 DELINQUENCY	3774
Section 16190 Due date	3774
16191 Postponement of amounts due	3775
16192 Election to postpone taxes	3776

CONTENTS (Contd)

		<i>Page</i>
ARTICLE 3	ENFORCEMENT AND	
	FORECLOSURE	3776
Section 16200	Actions by Controller to protect state’s interest	3776
16201	Additional actions available to Controller..	3777
16202	Additional actions available to Controller..	3778
ARTICLE 4	IMPOUND ACCOUNTS	3778
Section 16210	Payment by reason of condemnation	3778
16211	Rights of claimant to purchase new dwelling	3778
16211.5	Rights of claimant to purchase new dwelling	3779
16212	Treatment of drawn amount	3779
16213	Transfer to general fund.....	3780
16214	Moneys continually appropriated to Controller	3780

3754
2003-1

Property Taxes Law Guide
GOVERNMENT CODE PROVISIONS

PROVISIONS RELATING TO PROPERTY TAX RELIEF

DIVISION 4. FISCAL AFFAIRS

PART 1. FUNDS FOR SUBVENTIONS *

- Chapter 1. Appropriations. §§ 16100-16101.5.
- 1.5. Personal Property Subventions. §§ 16110-16117. [Repealed.]
 - 1.5. Special Supplemental Subventions. §§ 16110-16113.
 2. Homeowners' Property Tax Exemption. §§ 16120-16122.
 - 2.5. Transfers to the State School Fund. §§ 16130-16131.
 3. Open-space Subventions. §§ 16140-16154.
 4. In-Lieu Property Tax Relief for Recipients of Public Assistance. § 16160.
 5. Additional transfers. § 16170. [Repealed.]
 5. Payment of Postponed Property Taxes. §§ 16180-16214.

CHAPTER 1. APPROPRIATIONS †

- § 16100. Appropriation.
- § 16100.6. Payment.
- § 16101. Purpose.
- § 16101.5. "Assessed value"; assessment ratios and tax rates.

16100. Appropriation. There is hereby continuously appropriated from the State General Fund to the Controller an amount sufficient to pay the subventions required by this part.

16100.6. Payment. Out of the amount appropriated to the Controller by Section 16100, the Controller shall pay each year to each local government on claims submitted 45 days after the effective date of the addition of this section to the code and on September 1 of each year thereafter the actual increased cost to that local government caused by Section 8106 of the Elections Code. The Controller may reduce any claim that appears to be excessive or unreasonable and shall adjust the payment for the current fiscal year for any underpayment or overpayment in a prior fiscal year. The Controller may audit the records of any local public agency to verify actual cost.

History.—Added by Stats. 1974, Ch. 454, in effect July 11, 1974. Stats. 1994, Ch. 923, in effect January 1, 1995, substituted "that" for "such" after "cost to" and substituted "Section 8106" for "the provisions of Section 6555" after "caused by" in the first sentence; and substituted "that" for "which" after "claim" in the second sentence.

Note.—Section 271 of Stats. 1994, Ch. 923, provided that the Legislature declares that the changes made by this act are technical and nonsubstantive in nature, and are necessitated by the reorganization of the Elections Code by Senate Bill 1547 of the 1993-94 Regular Session.

16101. Purpose. It is the purpose of this part to provide property tax relief to the citizens of this state, as undue reliance on the property tax to finance various functions of government has resulted in serious detriment to one segment of the taxpaying public. The subventions from the State General Fund required under this part will serve to partially equalize tax burdens among all citizens, and the state as a whole will benefit.

History.—Amended by Stats. 1972, p. 1997, in effect August 18, 1972, prior to being repealed and reenacted by Stats. 1972, p. 2953, in effect January 1, 1973.

* Part I originally enacted by Stats. 1969, p. 3114, in effect September 6, 1969, operative July 1, 1970.

† Unless otherwise noted, Chapter 1, originally composed of Sections 16100-16118, was enacted by Stats. 1969, p. 3114, operative July 1, 1970; repealed and reenacted by Stats. 1971 (First Extra Session) p. 4880, in effect December 8, 1971; amended in part by Stats. 1971 (First Extra Session) p. 5135, in effect December 30, 1971; and repealed and reenacted by Stats. 1972, p. 2953, in effect January 1, 1973.

16101.5. “Assessed value”; assessment ratios and tax rates.

(a) For purposes of this part, “assessed value” means 25 percent of full value to, and including, the 1980–81 fiscal year, and 100 percent of full value for the 1981–82 fiscal year and fiscal years thereafter; and, tax rates shall be expressed in dollars, or fractions thereof, on each one hundred dollars (\$100) of assessed value to and including the 1980–81 fiscal year and as a percentage of full value for the 1981–82 fiscal year and fiscal years thereafter;

(b) Whenever this code requires comparison of assessed values, tax rates or property tax revenues for different years, the assessment ratios and tax rates shall be adjusted as necessary so that the comparisons are made on the same basis, and the same amount of tax revenues would be produced, or the same relative value of an exemption or subvention will be realized regardless of the methods of expressing tax rates or the assessment ratio utilized.

(c) For purposes of expressing tax rates on the same basis, a tax rate based on a 25 percent assessment ratio and expressed in dollars, or fractions thereof, for each one hundred dollars, (\$100) of assessed value may be multiplied by a conversion factor of twenty-five hundredths of 1 percent to determine a rate comparable to a rate expressed as a percentage of full value; and, a rate expressed as a percentage of full value may be multiplied by a factor of 400 to determine a rate comparable to a rate expressed in dollars, or fractions thereof, for each one hundred dollars (\$100) of assessed value and based on a 25 percent assessment ratio.

History.—Added by Stats. 1978, Ch. 1207, in effect January 1, 1979, operative January 1, 1981.

CHAPTER 1.5. PERSONAL PROPERTY SUBVENTIONS

[Repealed by Stats. 1984, Ch. 447, in effect July 16, 1984.]

- § 16110. Purpose. [Repealed.]
- § 16111. Motion pictures. [Repealed.]
- § 16112. Wine and brandy. [Repealed.]
- § 16113. Business inventories and sportfishing boats. [Repealed.]
- § 16113.1. Reduction in subvention amount. [Repealed.]
- § 16113.5. Date for filing for tax loss with Controller. [Repealed.]
- § 16113.6. Date for filing for tax loss with Controller; business inventories’ exemption for aircraft. [Repealed.]
- § 16113.7. Date for filing for tax loss with Controller; baled cotton. [Repealed.]
- § 16113.8. Date for filing for tax loss with Controller; air and ground time exclusion for certificated aircraft. [Repealed.]
- § 16114. Audit of claims; business inventories. [Repealed.]
- § 16114. Addition to actual assessed valuation; amount equal to assessed valuation of business inventories. [Repealed.]
- § 16114.1. Audit of claims; sportfishing boats. [Repealed.]
- § 16114.2. Addition to amount equal to assessed valuation of business inventories; Pico Rivera Redevelopment Agency. [Repealed.]
- § 16115. Payment. [Repealed.]
- § 16115.5. No reimbursement; payment. [Repealed.]
- § 16116. Payment. [Repealed.]
- § 16117. Reduction in amounts paid. [Repealed.]

CHAPTER 1.5. SPECIAL SUPPLEMENTAL SUBVENTIONS **

- § 16110. Purpose.
- § 16111. Allocations to cities, multicounty special districts, and redevelopment agencies.
- § 16111.5. Allocations to nonenterprise special districts.
- § 16112. Applications; payments; records.
- § 16112.5. Payments to redevelopment agencies.
- § 16112.7. Allocations to redevelopment agencies.
- § 16113. "Multicounty special district".

16110. **Purpose.** It is the purpose of this chapter to provide special supplemental subventions to certain cities, multicounty special districts, and redevelopment agencies which, without these subventions, would lose substantial revenue because of the repeal of the former personal property tax subvention programs.

16111. **Allocations to cities, multicounty special districts, and redevelopment agencies.** (a) Out of the amount appropriated to the Controller from the General Fund, the Controller shall allocate to each city, multicounty special district, and redevelopment agency an amount in accordance with the terms and conditions set forth in this section.

(b) For each city the Controller shall determine the amount of personal property tax subvention payments which would have been received by the city in the 1983-84 fiscal year, but for the operation of Section 100.7 of the Revenue and Taxation Code.

(1) For the 1984-85 fiscal year, the Controller shall allocate to each city an amount which is 50 percent of the amount determined pursuant to this subdivision.

(2) For the 1985-86 fiscal year, the Controller shall allocate to each city an amount which is 40 percent of the amount determined pursuant to this subdivision.

(3) For the 1986-87 fiscal year, the Controller shall allocate to each city an amount which is 30 percent of the amount determined pursuant to this subdivision.

(4) For the 1987-88 fiscal year, the Controller shall allocate to each city an amount which is 20 percent of the amount determined pursuant to this subdivision.

(5) For the 1988-89 fiscal year, the Controller shall allocate to each city an amount which is 10 percent of the amount determined pursuant to this subdivision.

(6) For the 1989-90 fiscal year, and each fiscal year thereafter, the Controller shall not allocate any funds to a city pursuant to this subdivision.

(c) Upon, and only upon, application by a multicounty special district or redevelopment agency, the Controller shall determine the loss occasioned by the repeal of the former personal property tax subvention program, as follows:

** **History.**—Added by Stats. 1984, Ch. 447, in effect July 16, 1984.

(1) The Controller shall determine the amount of personal property tax subventions which would have been received by the district or redevelopment agency in the 1983–84 fiscal year, but for the operation of Section 100.7 of the Revenue and Taxation Code.

(2) The Controller shall determine the amount of revenue received by the district or redevelopment agency pursuant to Section 75.70 of the Revenue and Taxation Code for the current fiscal year.

(3) If the amount determined pursuant to paragraph (2) is less than the amount determined pursuant to paragraph (1), then the Controller shall allocate to the district or redevelopment agency an amount equal to the difference between the amounts determined pursuant to paragraphs (1) and (2).

(4) The Controller shall make no allocation to a district for that fiscal year in which the amount determined pursuant to paragraph (2) is greater than or equal to the amount determined pursuant to paragraph (1).

(5) The Controller shall make no allocation to a redevelopment agency for that fiscal year in which the amount determined pursuant to paragraph (2) is greater than or equal to the amount determined pursuant to paragraph (1) or for any fiscal year thereafter, except as provided in this paragraph. In any fiscal year after a fiscal year in which the amount determined pursuant to paragraph (2) is greater than or equal to the amount determined pursuant to paragraph (1), the Controller shall allocate to the redevelopment agency the amount determined pursuant to paragraph (3) less any amount by which the amount determined pursuant to paragraph (2) is greater than the amount determined pursuant to paragraph (1) in any previous fiscal year.

History.—Stats. 1984, Ch. 1325, in effect September 25, 1984, substituted “the current” for “that” after “Code for” in subsection (2) of subdivision (c).

16111.5. Allocations to nonenterprise special districts. (a) From the amount appropriated specifically for the purposes of this section, for the 1984–85 fiscal year only, the Controller shall allocate to each nonenterprise special district an amount in accordance with the terms and conditions set forth in this section.

(b) Upon, and only upon, application by a nonenterprise special district, the Controller shall determine the loss occasioned by the repeal of the former personal property tax subvention program, as follows:

(1) The Controller shall determine the amount of personal property tax subventions which would have been received by the nonenterprise special district in the 1983–84 fiscal year, but for the operation of Section 100.7 of the Revenue and Taxation Code.

(2) The Controller shall determine the amount of revenue received by the nonenterprise special district pursuant to Section 75.70 of the Revenue and Taxation Code for the 1984–85 fiscal year.

(3) If the amount determined pursuant to paragraph (2) is less than the amount determined pursuant to paragraph (1), then the controller shall allocate to the nonenterprise special district an amount equal to the difference between the amounts determined pursuant to paragraphs (1) and (2).

(4) The Controller shall make no allocation to a nonenterprise special district if the amount determined pursuant to paragraph (2) is greater than or equal to the amount determined pursuant to paragraph (1).

(c) If the amount appropriated specifically for the purpose of this section is not sufficient to pay all the claims made pursuant to this section, the Controller shall reduce the allocations on a pro rata basis.

(d) As used in this section, “nonenterprise special district” means a special district which is not engaged in an enterprise activity, as reported in the most recent Controller’s Annual Report on Financial Transactions of Special Districts. “Nonenterprise special district” may include the nonenterprise activities of a special district which is also engaged in enterprise activities. “Nonenterprise special district” does not include a multicounty special district as defined pursuant to Section 16113.

History.—Stats. 1984, Ch. 1325, in effect September 25, 1984, substituted “engaged in” for “identified as” after “not”, substituted “activity, as reported” for “special district” after “enterprise”, and deleted “and is not a multicounty special district, as defined in Section 16113” after “Districts” in the first sentence, and added the second and third sentences to subdivision (d).

16112. Applications; payments; records. (a) Applications to the Controller pursuant to this chapter shall be made in the time, format, and manner prescribed by the Controller. Any rules or regulations adopted pursuant to this subdivision shall not be subject to review and approval by the Office of Administrative Law pursuant to the provisions of the Administrative Procedure Act provided for in Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3.

(b) The Controller shall make payments to each nonenterprise special district, multicounty special district, or redevelopment agency in three installments each year. The Controller shall make one payment on or before October 31, the second payment on or before February 28, and the third payment on or before June 30. The Controller shall make these payments based on claims which are based on revenues actually received. The Controller shall pay to each city on or before November 15 of each year the amount determined pursuant to subdivision (b) of Section 16111.

(c) All officers and employees of any county, city, special district, or redevelopment agency and any state agency, board, or commission shall furnish the Controller with any records or information in their possession which may be necessary to assist the Controller in carrying out the purposes and requirements of this chapter.

History.—Stats. 1984, Ch. 1325, in effect September 25, 1984, added the second sentence to subdivision (a); and added “non enterprise special district,” after “each”, and substituted “three” for “two equal” after “in”, in the first sentence, substituted “October 31, the . . . third” for “December 30, and the other” after “before” in the second sentence, and added the third sentence to subdivision (b).

16112.5. Payments to redevelopment agencies. Notwithstanding Section 16112, the Controller shall make payments to each redevelopment agency for the 1990-91 fiscal year and all subsequent fiscal years thereafter, pursuant to Sections 16111 and 16112.7, in two installments. The Controller shall make the first payment on or before December 31 and the second payment on July 1.

History.—Added by Stats. 1990, Ch. 449, in effect July 31, 1991.

16112.7. Allocations to redevelopment agencies. Notwithstanding Sections 16111 and 16112, redevelopment agencies shall receive state subventions for the 1990-91 fiscal year in accordance with the following procedures:

(a) The Department of Finance shall calculate an amount equal to 25 percent of the total amount all redevelopment agencies would otherwise be entitled to receive in the 1990-91 fiscal year pursuant to paragraph (3) of subdivision (c) of Section 16111.

(b) On or before December 31, 1990, for the 1990-91 fiscal year, the Controller shall allocate the amount calculated pursuant to subdivision (a) to each redevelopment agency in accordance with the percentage entitlement of the total amount that would otherwise be allocated to that agency pursuant to paragraph (3) of subdivision (c) of Section 16111.

(c) The Department of Finance shall calculate an amount equal to 50 percent of the total amount all redevelopment agencies would otherwise be entitled to receive in the 1990-91 fiscal year pursuant to paragraph (3) of subdivision (c) of Section 16111.

(d) On July 1, 1991, the Controller shall allocate the amount calculated pursuant to subdivision (c) to each redevelopment agency in accordance with the percentage entitlement of the total amount that would otherwise be allocated to that agency pursuant to paragraph (3) of subdivision (c) of Section 16111.

(e) Subdivisions (a) to (d), inclusive, shall not apply to any redevelopment agency which has stated in bond instruments and supporting documents that the amounts received pursuant to Section 16111 are pledged as security for payment of the principal and interest of those bonds and that the bond reserve account is insufficient to cover the bond payments. Any redevelopment agency within this subdivision shall, for the 1990-91 fiscal year, instead receive two payments allocated by the Controller, with each payment equal to 50 percent of the amount that would otherwise be allocated to that agency pursuant to paragraph (3) of subdivision (c) of Section 16111. The first payment pursuant to this subdivision shall be made on or before December 31, 1990, and the second payment shall be made on July 1, 1991. No redevelopment agency shall, on or after the effective date of this section, pledge the amounts received pursuant to Section 16111 as security for payment of the principal and interest of bonds, provided, however, that the

amounts received pursuant to Section 16111 may be pledged as security for the payment of principal of, and interest on, bonds issued to refund all or a portion of the bonds described in the first sentence of this subdivision if (1) the total debt service on the refunding bonds, as calculated by an accounting firm or other verification agent selected by the redevelopment agency, is not greater than the total debt service on the bonds to be refunded, (2) the term of the refunding bonds is not greater than the term of the bonds to be refunded, and (3) the maximum amount of debt service will in no year be greater than the maximum annual debt service on the bonds to be refunded.

(f) Notwithstanding the prohibition contained in subdivision (e), relating to the pledge of amounts received pursuant to Section 16111 as security for the payment of bonds, a redevelopment agency within a city with a population of less than 20,000 which receives amounts pursuant to Section 16111 in the 1989-90 fiscal year in excess of one million five hundred thousand dollars (\$1,500,000) but less than two million five hundred thousand dollars (\$2,500,000), may pledge amounts received pursuant to Section 16111, which amounts shall not be less than the amounts allocated to the agency for the 1984-85 fiscal year, as security for the payment of the principal and interest on bonds issued prior to January 1, 1992.

History.—Added by Stats. 1990, Ch. 449 in effect July 31, 1991. Stats. 1990, Ch. 1368, in effect September 27, 1990, added subdivision (f). Stats. 1991, Ch. 31, in effect May 17, 1991, substituted “1989-90” for “1990-91” after “16111 in the”, and substituted “allocated to the agency for” for “received in” after “the amounts” in subdivision (f). Stats. 1994, Ch. 852, in effect January 1, 1995, added “the amounts received pursuant to Section 16111” after “this section, pledge”, added “provided, however, that” after “interest of bonds,” and added “may be pledged . . . to be refunded” after “to Section 16111” in the fourth sentence of subdivision (e).

16113. **“Multicounty special district”.** As used in this chapter, “multicounty special district” has the same meaning as that term is defined in subdivisions (c) and (d) of Section 16271.

CHAPTER 2. HOMEOWNERS’ PROPERTY TAX EXEMPTION *

- § 16120. Reimbursement.
- § 16121. Use of revenues.
- § 16122. Computation of tax rates.

16120. **Reimbursement.** On or before November 30, 1973, and the last day of November of each year thereafter, the Controller shall pay from the amount appropriated from the State General Fund to each city and county auditor 15 percent of the amounts claimed on the preceding October 31 pursuant to Sections 29100.6 and 29100.7 to reimburse local governmental agencies for the tax loss attributable to the homeowners’ property tax exemption.

On or before December 31, 1973, and the last day of December of each year thereafter, the Controller shall pay from the amount appropriated from the State General Fund by Section 16100 to each city and county auditor 35

* Unless otherwise noted Chapter 2, originally composed of Sections 16120-16122, was enacted by Stats. 1971, p. 70, in effect May 11, 1971.

percent of the amounts claimed on the preceding October 31 pursuant to Sections 29100.6 and 29100.7 to reimburse local governmental agencies for the tax loss attributable to the homeowners' property tax exemption.

On or before April 30, 1974, and on or before the last day of April of each calendar year thereafter, the Controller shall pay 35 percent of the amounts claimed by the respective auditors.

On or before May 31, 1974, and on or before the last day of May of each calendar year thereafter, the Controller shall pay the remaining 15 percent of the amounts claimed to the respective auditors. Upon receipt of the payments the respective auditors shall apportion the reimbursement proceeds to the local entities in accordance with the claims previously made.

History.—Repealed and reenacted by Stats. 1972, p. 2956, in effect July 1, 1973.

16121. Use of revenues. Revenues paid pursuant to this chapter may be used for county, city, district or other municipal purposes and may, but need not necessarily, be used for purposes of general interest and benefit to the state. It is the purpose of this section to carry out the mandate of subdivision (k) of Section 3 and Section 25 of Article XIII of the Constitution and permit recipients of revenues paid pursuant to this chapter to use such revenues for any purpose for which the recipient could use its property tax revenues.

History.—Stats. 1977, Ch. 309 in effect July 8, 1977, substituted "subdivision (k) of Section 3 and Section 25" for "Section 1d".

16122. Computation of tax rates. For the purpose of fixing tax rates for ad valorem taxes every taxing agency and revenue district shall compute the rates by including in the base the exempt values for which the homeowners' property tax exemption is granted under subdivision (k) of Section 3 of Article XIII of the Constitution, together with the values of taxable property against which the taxes are levied.

History.—Stats. 1977, Ch. 309 in effect July 8, 1977, substituted "subdivision (k) of Section 3" for "Section 1d".

CHAPTER 2.5. TRANSFERS TO THE STATE SCHOOL FUND *

- § 16130. Amount of transfers. [Repealed]
- § 16131. Use of funds.

16130. Amount of transfers. [Repealed by Stats. 1977, Ch. 894, in effect September 17, 1977.]

16131. Use of funds. The funds appropriated by Section 16100 shall be used for any advances authorized by Section 17401.5 of the Education Code.

* Unless otherwise noted Chapter 2.5, originally composed of Sections 16130 and 16131, was enacted by Stats. 1972, p. 2957, in effect December 26, 1972.

CHAPTER 3. OPEN-SPACE SUBVENTIONS † ‡

- § 16140. Appropriation.
- § 16141. Purpose.
- § 16142. Payment.
- § 16142.1. Farmland security zones.
- § 16142.5. Payment; limitation.
- § 16143. Open-space land.
- § 16144. Reports.
- § 16145. Use of funds.
- § 16146. Determination of ineligibility.
- § 16147. Action by Attorney General.
- § 16148. Determination of excess school district tax rate. [Repealed.]
- § 16149. Determination and report of open-space adjustment. [Repealed.]
- § 16150. Maximum assistance to school districts. [Repealed.]
- § 16151. Apportionment. [Repealed.]
- § 16152. Limitation. [Repealed.]
- § 16153. Maximum amount of allowable disbursements. [Repealed.]
- § 16154. Report of additional information.

16140. Appropriation. There is hereby continuously appropriated to the Controller from the General Fund a sum sufficient to make the payments required by this chapter.

The payments provided by this chapter shall be made only when the value of each parcel of open-space land assessed under Sections 423, 423.3, 423.4, and 423.5 of the Revenue and Taxation Code is less than the value that would have resulted if the valuation of the property was made pursuant to Section 110.1 of the Revenue and Taxation Code, as though the property were not subject to an enforceable restriction in the base year.

History.—Stats. 1979, Ch. 1075, in effect September 28, 1979, applicable to the 1979–80 fiscal year and thereafter, added the second paragraph. Stats. 1981, Ch. 998, in effect September 29, 1981, deleted “State” before “General” in the first paragraph, and added “423.3” after “423” in the second paragraph. Stats. 1998, Ch. 353 (SB 1182), in effect August 24, 1998, added “423.4,” after “423.3,” in the first sentence of the second paragraph.

Note.—Section 4 of Stats. 1979, Ch. 1075, provided that notwithstanding Section 2231 or 2234 of the Revenue and Taxation Code, no appropriation is made by this act pursuant to these sections because local governmental entities have the option to prohibit computation of the lower of Williamson Act values determined according to capitalization rates or Article XIII A, and thus, this act does not itself impose additional duties or result in loss of revenues.

16141. Purpose. It is the purpose of this chapter to provide replacement revenues to local government by reason of the reduction of the property tax on open-space lands assessed under Sections 423, 423.3, 423.4, and 423.5 of the Revenue and Taxation Code. Notwithstanding any other provisions of this chapter, no subvention payments to a county, city, city and county, or school district shall be made pursuant to this chapter for land enforceably restricted pursuant to the Open-Space Easement Act of 1974 (Chapter 6.6 (commencing with Section 51070) of Part 1 of Division 1 of Title 5).

History.—Stats. 1976, Ch. 658, p. 1626, in effect January 1, 1977, added the second sentence. Stats. 1981, Ch. 998, in effect September 29, 1981, added “423.3” after “423” in the first sentence. Stats. 1998, Ch. 353 (SB 1182), in effect August 24, 1998, added “423.4,” after “423.3,” in the first sentence.

† Section 7 of Stats. 1976, Ch. 658, provided that the intent of the Legislature is to reallocate the open-space subventions to give greater priority to lands which are threatened with development or urbanization. It is also the intent of the Legislature that the provisions of this bill apply only until a revised system is developed by the state to more clearly express its interest in the preservation of certain categories of land.

‡ For the genesis of Chapter 3 see: Stats. 1969, p. 3115; Stats. 1970, p. 899; Stats. 1970, p. 2067; Stats. 1971 (First Extra Session), p. 4881; Stats. 1971 (First Extra Session), p. 5136; Stats. 1972, p. 1977. These provisions were renumbered 16140–16153 and amended in part by Stats. 1972, p. 1997, in effect August 18, 1972.

16142. Payment. (a) The Secretary of the Resources Agency shall direct the Controller to pay annually out of the funds appropriated by Section 16140, to each eligible county, city, or city and county, the following amounts for each acre of land within its regulatory jurisdiction that is assessed pursuant to Section 423, 423.3, 423.4, or 423.5, or 426 if it was previously assessed under Section 423.4, of the Revenue and Taxation Code:

(1) Five dollars (\$5) for prime agricultural land, as defined in Section 51201.

(2) One dollar (\$1) for all land, other than prime agricultural land, which is devoted to open-space uses of statewide significance, as defined in Section 16143.

(b) The amount per acre in paragraph (1) of subdivision (a) may be increased by the Secretary of the Resources Agency to a figure which would offset any savings due to a more restrictive determination by the secretary as to what land is devoted to open-space use of statewide significance.

(c) The amount per acre in subdivision (a) shall only be paid for 10 years from the date that the land was first assessed pursuant to Section 426 of the Revenue and Taxation Code, if it was previously assessed under Section 423.4 of that code.

History.—Stats. 1974, Ch. 1003, p. 2153, in effect January 1, 1975, added the second paragraph. Stats. 1976, Ch. 658, p. 1626, in effect January 1, 1977, relettered the former subsections (a), (b), and (c) as subsections (b), (c), and (d), respectively; added subsection (a); substituted “Five dollars (\$5)” for “Three dollars (\$3)” in subsection (b); added the balance of subsection (b)(1) after “city”; substituted the balance of subsection (b)(2) after “with” for “1,500 or more registered voters, or”; deleted former subsection (b)(3); substituted “One dollar (\$1)” for “One dollar and fifty cents (\$1.50)” in subsection (c); substituted “forty cents (\$0.40)” for “fifty cents (\$0.50)” in subsection (d); and substituted the second paragraph for the former second paragraph which provided that no payment shall be made with respect to land subject to an open-space easement accepted pursuant to the Open-Space Easement Act of 1974. Stats. 1981, Ch. 998, in effect September 29, 1981, added “423.3” after “423” in the first sentence of the first paragraph; deleted “of this code” after “51201” in the first sentences of subsections (a) and (b), and added “either of the following” after “is” in the first sentence of subsection (b); deleted “or” after “Finance” in subsection (b)(1), and substituted “subdivision (a)” for “(a) above” in the first sentence of subsection (b)(2); and added “as” before “defined” in subsection (d). Stats. 1993, Ch. 65, in effect June 30, 1993, deleted former subdivision (a) which imposed an eight dollar fee on agricultural land which was located within three miles of an incorporated city with a population of 25,000 or more; relettered former subdivision (b) as (a), and deleted “, which is either of the following” after “Section 51201” and deleted former paragraphs (1) and (2) which qualified the imposition of the five dollar fee to agricultural land located within an incorporated city of between 15,000 and 25,000 or within three miles of an incorporated city of 15,000 or more therein; deleted former subdivision (c) which stated “One dollar (\$1) for all other prime agricultural land”; and relettered former subdivision (d) as (b), and substituted “One dollar (\$1)” for “Forty cents (\$0.40)” before “for all” therein. Stats. 1998, Ch. 353 (SB 1182), in effect August 24, 1998, added “423.4,” after “423.3,” in the first sentence of the section. Stats. 1999, Ch. 1019 (SB 649), in effect January 1, 2000, added “(a)” before “The” and former subdivisions (a) and (b) as paragraphs (1) and (2), respectively; added “, or 426 if it was previously assessed under Section 423.4,” following “423.5” in the first sentence; deleted “The amount per acre in subdivision (a)” and replaced with “(b) The amount per acre in paragraph (1) of subdivision (a)”; and added subdivision (c).

16142.1. Farmland security zones. (a) In lieu of the payments made pursuant to Section 16142, in a county that has adopted farmland security zones pursuant to Section 51296, the Secretary of the Resources Agency shall direct the Controller to pay annually out of the funds appropriated by Section 16140, to each eligible county, city, or city and county, the following amount for each acre of land within its regulatory jurisdiction that is assessed pursuant to Section 423.4 or 426 of the Revenue and Taxation Code, if it was previously assessed under Section 423.4 of that code:

Eight dollars (\$8) for land that is within, or within three miles of the boundaries of the sphere of influence of, each incorporated city.

(b) The amount per acre in subdivision (a) shall only be paid for 10 years from the date that the land was first assessed pursuant to Section 426 of the Revenue and Taxation Code, if it was previously assessed under Section 423.4 of that code. The appropriation authorized by this subdivision shall not exceed one hundred thousand dollars (\$100,000) per year until 2005.

History.—Added by Stats. 1999, Ch. 1019 (SB 649), in effect January 1, 2000.

16142.5. Payment; limitation. (a) For the fiscal year 1977-78, no payment to a city or county shall increase or reduce the amount which would have been paid to the city or county under the provisions of Section 16142 as it existed on March 1, 1976, as applied to land assessed pursuant to Section 423 or 423.5 of the Revenue and Taxation Code for the fiscal year 1977-78, in excess of an amount which is equal to the property tax derived from a levy at the rate of three cents (\$0.03) per hundred dollars of assessed value.

(b) For fiscal years subsequent to the fiscal year 1977-78, no payment to a city or county shall increase or reduce the amount which was paid in the prior fiscal year in excess of an amount which is equal to the property tax derived from a levy at the rate of three cents (\$0.03) per hundred dollars of assessed value for the fiscal year, except as affected by an increase or a reduction in the acreage assessed under Section 423, 423.3, or 423.5 of the Revenue and Taxation Code.

History.—Added by Stats. 1976, Ch. 658, p. 1627, in effect January 1, 1977. Stats. 1981, Ch. 998, in effect September 29, 1981, substituted "the" for "such" after "value for", deleted "the provisions of" before "Section", and added "423.3" after "423" in subdivision (b).

16143. Open-space land. Land shall be deemed to be devoted to open-space uses of statewide significance if it:

(a) Could be developed as prime agricultural land, or

(b) Is open-space land as defined in Section 65560 which constitutes a resource whose preservation is of more than local importance for ecological, economic, educational, or other purposes. The Secretary of the Resources Agency shall be the final judge of whether the land is in fact devoted to open-space use of statewide significance.

16144. Reports. On or before October 31 each year, the governing body of each county, city, or city and county shall report to the Secretary of the Resources Agency the number of acres of land under its regulatory jurisdiction which qualify for state payments pursuant to the various categories enumerated in Section 16142, together with supporting documentation as the secretary by regulation may require. The secretary, after reviewing the report and determining the eligibility of the local government to receive payment and the actual amount to which it is entitled, shall certify that amount to the Controller for payment, and the Controller shall make the payment on or before June 30 of each year.

The secretary may make supplemental reports to the Controller as he or she deems necessary throughout the year to give effect to new or additional information received from local governing bodies, correct errors, and dispose of contested or conditional situations. Upon receiving the reports, the

Controller shall pay any amount certified therein, and may withhold and deduct any certified overpayment from the amount that would otherwise be paid to the local government in the next succeeding year, including any cancellation fees that have not been collected and transmitted pursuant to Section 51283.

History.—Stats. 1972, p. 2394, in effect December 13, 1972, substituted all after “shall make payment” for “by December 31, 1972, and annually thereafter.” in the first paragraph. Stats. 1983, Ch. 483, in effect January 1, 1984, substituted “the” for “such” after “make” and substituted “on or before June 30 of each year” for “at the same time payments are made to school districts pursuant to Section 16151” after the third “payment” in the second sentence of the first paragraph, and substituted “the” for “such” after “receiving” in the second sentence of the second paragraph. Stats. 1994, Ch. 1251, in effect January 1, 1995, substituted “each year,” for “, 1972, and annually thereafter,” after “before October 31”, deleted “submit a” after “and county shall”, deleted “itemizing” after “the Resources Agency”, substituted “qualify” for “it believes to be qualified” after “regulatory jurisdiction which”, and deleted “such” after “16142, together with” in the first sentence of the first paragraph; deleted “such” after “secretary may make” in the first sentence of the second paragraph; substituted “he or she” for “it” after “the Controller as” in the first sentence, and added “, including . . . Section 51283” after “succeeding year” in the second sentence of the second paragraph.

16145. Use of funds. Funds received by local governments pursuant to the provisions of this chapter may be used for county, city, or city and county purposes, as the case may be, or may, but need not necessarily, be used for purposes of general interest and benefit to the state. The use of the funds shall include administration, supervision, and enforcement of any open-space program under which a local government receives the funds. The funds may also include an allocation of all or part of them to any special district or school district existing within boundaries of a local government in which land is assessed pursuant to Section 423, 423.3, or 423.5 of the Revenue and Taxation Code, and which has thereby suffered a reduction in its assessed valuation, when the local governing body determines:

(a) That the loss of assessed value is substantial and will have an adverse effect upon programs of public importance carried on by the district.

(b) The benefits flowing from the restrictions on the use of land within the district do not accrue solely or primarily to landowners or residents within the district.

(c) That the taxes collected by the district are not devoted to expenditures primarily of benefit to land or landowners within the district.

Any special district or school district may make application for an allocation of the funds from the local government in the form and with such supporting evidence as the governing board of the local government may require. The governing board may also adopt such uniform standards as it believes necessary to determine the amount and method of payment of such assistance, and may provide for such payments to be reduced annually, according to a schedule, so as to cease financial assistance over a specified period of years. However, nothing herein shall be construed as requiring the governing board of the local government to make any allocation to any special district or school district, and the governing board of the local government shall be the sole judge of the entitlement of any special district or school district to any allocation, and to the amount of the allocation if granted.

History.—Stats. 1981, Ch. 998, in effect September 29, 1981, substituted “the” for “such” before the first and second “funds” in the second sentence and at the beginning of the third sentence in, and added “423.3” after “423” in the third sentence of the first paragraph; and substituted “the” for “such” before “funds” in the first sentence of, before “governing” at the beginning of the second sentence of, and before the second “local” and before the third “allocation” in the third sentence of the second paragraph.

16146. Determination of ineligibility. The Secretary of the Resources Agency may determine, after notice and hearing, that a local government is ineligible to receive state payments pursuant to this article by reason of its failure to comply with the provision of Article 10.5 (commencing with Section 65560) of Chapter 3 of Title 7, or with the provisions of any program which establishes an enforceable restriction upon which the assessment of land within its jurisdiction pursuant to Section 423, 423.3, 423.4, or 423.5 of the Revenue and Taxation Code is based. The fact that a local government has not complied with the requirements of Article 10.5 (commencing with Section 65560) of Chapter 3 of Title 7 by the dates set forth in that article shall not be reason to determine that the local government is ineligible to receive state payments if the local government has complied by July 1 of the year in which application is made. This section shall not be construed to require the disqualification of any land from assessment pursuant to Section 423, 423.3, 423.4, or 423.5 of the Revenue and Taxation Code as a consequence of any determination of ineligibility by the secretary.

History.—Stats. 1976, Ch. 658, p. 1627, in effect January 1, 1977, added the second sentence. Stats. 1981, Ch. 998, in effect September 29, 1981, deleted “of this code” after “Title 7” and added “423.3” after “423” in the first sentence, and added “423.3” after “423” in the third sentence. Stats. 1998, Ch. 353 (SB 1182), in effect August 24, 1998, added “423.4,” after “423.3,” in the first and third sentences of the first paragraph.

16147. Action by Attorney General. The Secretary of the Resources Agency may request the Attorney General to bring any action in court necessary to enforce any enforceable restriction as defined in Section 422 of the Revenue and Taxation Code, upon land for which the secretary has certified payment of state funds to the local governing body during the current or any preceding fiscal year. Such action may include, but is not limited to, an action to enforce the contract by specific performance or injunction.

16148. Determination of excess school district tax rate. [Repealed by Stats. 1981, Ch. 261, in effect January 1, 1982.]

16149. Determination and report of open-space adjustment. [Repealed by Stats. 1981, Ch. 261, in effect January 1, 1982.]

16150. Maximum assistance to school districts. [Repealed by Stats. 1981, Ch. 261, in effect January 1, 1982.]

16151. Apportionment. [Repealed by Stats. 1981, Ch. 261, in effect January 1, 1982.]

16152. Limitation. [Repealed by Stats. 1976, Ch. 658, p. 1627, in effect January 1, 1977.]

16153. Maximum amount of allowable disbursement. [Repealed by Stats. 2000, Ch. 506, in effect January 1, 2001.]

16154. **Report of additional information.** In addition to the report required by Section 16144, the Secretary of the Resources Agency shall require from local government agencies such other information relative to lands valued pursuant to Section 8 of Article XIII of the California Constitution as is necessary for the proper administration of the provisions of Sections 16142 through 16153 and for periodic review of the policies established therein.

Information collected pursuant to this section shall be transmitted on request to the Legislature and to other state agencies, including, but not limited to, the State Board of Equalization, the Superintendent of Public Instruction, and the Department of Food and Agriculture.

History.—Stats. 1972, p. 2393, in effect December 13, 1972, renumbered and amended former Section 16119 as Section 16154. Stats. 1973, Ch. 140, p. 376, in effect January 1, 1974, added "Food and" in the first sentence of the second paragraph. Stats. 1984, Ch. 193, in effect January 1, 1985, substituted "Section 8 of Article XIII" for "the provisions of Article 28" in the first paragraph.

CHAPTER 4. IN-LIEU PROPERTY TAX RELIEF FOR RECIPIENTS OF PUBLIC ASSISTANCE *

§ 16160. Payments.

16160. **Payments.** Out of the amount appropriated to the Controller by Section 16100, he shall expend the sums required by Section 15204.1 of the Welfare and Institutions Code.

CHAPTER 5. †

§ 16170. Additional payments. [Repealed.]

16170. **Additional payments.** [Repealed by Stats. 1981, Ch. 261, in effect January 1, 1982.]

CHAPTER 5. PAYMENT OF POSTPONED PROPERTY TAXES ‡

- Article 1. Payments and Liens. §§ 16180–16187.
2. Delinquency. §§ 16190–16192.
3. Enforcement and Foreclosure. §§ 16200–16202.
4. Impound Accounts. §§ 16210–16214.

Article 1. Payments and Liens

- § 16180. Amount of money available to pay postponed property taxes.
§ 16181. Controller to maintain records of all properties.
§ 16181.5. Possessory interests as real property.
§ 16182. Lien on real property for which taxes have been postponed.
§ 16183. Interest.
§ 16184. Reduction of obligation.

* Chapter 4 was enacted by Stats. 1972, p. 2958, in effect January 1, 1973.

† Chapter 5 was enacted by Stats. 1972, p. 2958, in effect January 1, 1973 and the heading of Chapter 5 was repealed by Stats. 1983, Ch. 142.

‡ Chapter 6 was enacted by Stats. 1977, Ch. 1242, in effect October 1, 1977, and was renumbered as Chapter 5 by Stats. 1982, Ch. 454, in effect January 1, 1983.

- § 16185. Subordination of lien.
- § 16186. Payment of postponed tax liability.
- § 16186.5. Refund of overpayment of postponed tax liability.
- § 16187. Foreclosure of lien.

16180. Amount of money available to pay postponed property taxes. Out of the amount appropriated to the Controller by Section 16100, the sum of twelve million seven hundred thousand dollars (\$12,700,000) for the 1977–78 fiscal year and each fiscal year thereafter is hereby made available to the Controller to pay the face amount of all certificates of eligibility for the postponement of property taxes submitted to the Controller which are signed and countersigned in the manner specified in Sections 20602, 20603, 20639.6, 20640.6, and 20640.7 of the Revenue and Taxation Code.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, added the phrase beginning with the words “twelve million” and ending with the words “fiscal year thereafter” and deleted the phrase “five million dollars (\$5,000,000)”. Stats. 1983, Ch. 1051, in effect January 1, 1984, substituted “20603, 20639.6, 20640.6, and 20640.7” for “and 20603” after “Sections 20602”.

16181. Controller to maintain records of all properties. (a) The Controller shall maintain a record of all properties against which a notice of lien for postponed property taxes has been recorded. The record shall include, but not be limited to, the names of each claimant, a description of the real property against which the lien is recorded, the identification number of the notice of lien assigned by the Controller, and the amount of the lien.

(b) The Controller shall maintain a record of all properties against which the Department of Housing and Community Development has been notified to withhold the transfer of title. The record shall include, but not be limited to, the names of each claimant, a description of the mobilehome against which a lien is charged, and the amount of the lien.

(c) Upon written request of any person or entity, or the agent of either, having a legal or equitable interest in real property or a mobilehome which is subject to a lien for postponed taxes, the Controller shall within 10 working days following receipt of the request issue a written statement showing the amount of the obligation secured by the lien as of the date of such statement and such other information as will reasonably enable the person or entity, or the agent of either, to determine the amount to be paid the Controller in order to obtain a certificate of release or discharge of the lien for postponed taxes.

(d) The Controller shall adopt regulations necessary to implement the provisions of this chapter and may establish a reasonable fee, not to exceed ten dollars (\$10), for the provision of the statement of lien status provided for herein.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, designated existing unnumbered paragraphs as subdivisions (a) through (c). In addition, in the first sentence of subdivision (b) added the phrase “within 10 working days following receipt of such request”. In subdivision (c) deleted the word “shall” and replaced it by the word “may”. Stats. 1983, Ch. 1051, in effect January 1, 1984, added subdivision (b); relettered former subdivisions (b) and (c) as (c) and (d), respectively; and added “or a mobilehome” after “real property” in subdivision (c). Stats. 1984, Ch. 1342, in effect September 26, 1984, deleted “or permit for transport” after “title” in subdivision (b); substituted “the” for “such” in subdivisions (a) and (c).

16181.5. Possessory interests as real property. For purposes of this chapter, “real property” shall include possessory interests in real property for

which property taxes have been postponed pursuant to the provisions of Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of the Revenue and Taxation Code.

History.—Added by Stats. 1978, Ch. 576, in effect August 31, 1978.

16182. Lien on real property for which taxes have been postponed.

(a) All sums paid by the Controller under the provisions of this chapter, together with interest thereon, shall be secured by a lien in favor of the State of California upon the real property or a mobilehome for which property taxes have been postponed, or both. In the case of a residential dwelling which is part of a larger parcel taxed as a unit, such as a duplex, farm, or multipurpose or multidwelling building, the lien shall be against the entire tax parcel.

(b) In the case of real property:

(1) The lien shall be evidenced by a notice of lien for postponed property taxes executed by the Controller, or the authorized delegate of the Controller, and shall secure all sums paid or owing pursuant to this chapter, including amounts paid subsequent to the initial payment of postponed taxes on the real property described in the notice of lien.

(2) The notice of lien may bear the facsimile signature of the Controller. Each signature shall be that of the person who shall be in the office at the time of execution of the notice of lien; provided, however, that such notice of lien shall be valid and binding notwithstanding any such person having ceased to hold the office of Controller before the date of recordation.

(3) The form and contents of the notice of lien for postponed property taxes shall be prescribed by the Controller and shall include, but not be limited to, the following:

(A) The names of all record owners of the real property for which the Controller has advanced funds for the payment of real property taxes.

(B) A description of the real property for which real property taxes have been paid.

(C) The identification number of the notice of lien which has been assigned the lien by the Controller.

(4) The notice of lien shall be recorded in the office of the county recorder for the county in which the real property subject to the lien is located.

(5) The recorded notice of lien shall be indexed in the Grantor Index to the names of all record owners of the real property and in the Grantee Index to the Controller of the State of California.

(6) After the notice of lien has been duly recorded and indexed, it shall be returned by the county recorder to the office of the Controller. The recorder shall provide the county tax collector with a copy of the notice of lien which has been recorded by the Controller.

(7) From the time of recordation of a notice of lien for postponed property taxes, a lien shall attach to the real property described therein and shall have the priority of a judgment lien for all amounts secured thereby, except that the lien shall remain in effect until either of the following occurs:

(A) It is released by the Controller in the manner prescribed by Section 16186.

(B) The foreclosure or sale of an obligation secured by a lien which is senior in priority to the lien of the State of California.

(c) In the case of mobilehomes:

(1) The lien shall be evidenced by a notice of lien for postponed property taxes executed by the Controller, or the authorized delegate of the Controller, and shall secure all sums paid or owing pursuant to this chapter.

(2) The notice of lien may bear the facsimile signature of the Controller. The signature shall be that of the person who is in the office at the time of execution of the notice of lien. However, the notice of lien is valid and binding notwithstanding the person having ceased to hold the office of Controller before the date of filing.

(3) The form and contents of the notice of lien for postponed property taxes shall be prescribed by the Controller and shall include, but not be limited to, all of the following:

(A) The name or names of the registered owner or owners, legal owner or owners, if different than the registered owner or owners and the names, if any, of all junior lienholders.

(B) The identification number of the notice of Lien which has been assigned the lien by the Controller.

(4) The notice of Lien shall be transmitted to the Department of Housing and Community Development at its office in Sacramento, California.

(5) Upon receipt of the notice of lien for postponed property taxes from the Controller, the Department of Housing and Community Development shall amend the permanent title record of the mobilehome to reflect that the property taxes on the mobilehome are subject to postponement.

(6) The Department of Housing and Community Development shall provide the Controller with an acknowledgement of receipt and amendment of the permanent title record.

(7) From the time the Department of Housing and Community Development receives the notice of lien from the Controller, the department shall impose a moratorium on any other amendments to the permanent title record of the mobilehome for purposes of transferring any ownership interest or transferring or creating any security interest in the mobilehome, until released by the controller in the manner prescribed by Section 16186 or an authorization for the amendments is given by the Controller in writing.

(d) From the time of filing a notice of lien, a lien shall attach to the mobilehome for which eligibility for the postponement of property taxes has been granted.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, designated unnumbered paragraphs as subdivisions (a) through (h). Also in subdivision (a) added the second sentence. Also in subdivision (h) between the words “have the” and “priority of” deleted the words “force, effect, and”. Stats. 1983, Ch. 1051, in effect January 1, 1984, added “or a mobilehome” after “real property” and “or both” after “postponed” in the first sentence of subdivision (a); added “In the case of real property:” after “(b)”, added “(1)” before “The lien”, and substituted “(2)” for “(c)”, “(3)” for “(d)”, and “(A)” for “(1)”, “(B)” for “(2)”, “(c)” for “(3)” in subsection (3), “(4)” for “(e)”, “(5)” for “(f)”, “(6)” for “(g)” and “(7)” for “(h)” in newly reorganized subdivision (b); and added subdivisions (c) and (d). Stats. 1984, Ch. 1342, in effect September 26, 1984, deleted “such” before “signature” in the second sentence of subsection (2) of subdivision (b), added “either of the

following occurs;" after "until" in subsection (7), thereof, and substituted "(A) It is released" for "(i) Released", deleted "or" after "16186", and substituted "(B)" for "(ii)" therein; substituted "notice of lien" for "statement of lien" throughout subdivision (c), deleted "immediately" after "shall" and deleted "and current registration card" after "record" in subsection 5 thereof, substituted "an acknowledgement . . . record." for "A copy of the amended registration card" after "with" in subsection (6) thereof, and substituted "impose a moratorium . . . interest in the mobilehome," for "not do any of the following" after "shall", and substituted "or an authorization for the amendments is given by the Controller in writing" for former subparagraphs (A), (B), and (C) after "16186" in subsection (7) thereof; and substituted "notice of lien" for "statement of lien" after "filing a" in the first sentence and deleted the former second sentence of subdivision (d).

16183. Interest. (a) (1) From the time a payment is made pursuant to Section 16180, the amount of that payment shall bear interest at a rate (not compounded), determined as follows:

(1) For the period ending June 30, 1984, the rate of interest shall be 7 percent per annum.

(2) The Controller shall establish an adjusted rate of interest for the purpose of this subdivision not later than July 15th of any year if the effective annual yield of the Pooled Money Investment Account for the prior fiscal year is at least a full percentage point more or less than the interest rate which is then in effect. The adjusted rate of interest shall be equal per annum to the effective annual yield earned in the prior fiscal year by the Pooled Money Investment Account rounded to the nearest full percent, and shall become effective for new deferrals, beginning on July 1, 1984, and on July 1 of each immediately succeeding year.

(3) The rate of interest provided pursuant to this subdivision for the first fiscal year commencing after payment is made pursuant to Section 16180 shall apply for that fiscal year and each fiscal year thereafter until these postponed property taxes are repaid.

(b) The interest provided for in subdivision (a) shall be applied beginning the first day of the month following the month in which that payment is made and continuing on the first day of each month thereafter until that amount is paid. In the event that any payments are applied, in any month, to reduce the amount paid pursuant to Section 16180, the interest provided for herein shall be applied to the balance of that amount beginning on the first day of the following month.

(c) In computing interest in accordance with this section, fractions of a cent shall be disregarded.

(d) For the purpose of this section, the time a payment is made shall be deemed to be the time a certificate of eligibility is countersigned by the tax collector or the delinquency date of the respective tax installment, whichever is later.

(e) The Controller shall include on forms supplied to claimants pursuant to Sections 20621, 20630.5, 20639.9, 20640.9, and 20641 of the Revenue and Taxation Code, a statement of the interest rate which shall apply to amounts postponed for the fiscal year to which the form applies.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, added the words "not compounded" to subdivision (a). Also designated the last sentence of subdivision (b) as subdivision (c) and added subdivision (d). Stats. 1983, Ch. 323, in effect July 21, 1983, operative July 1, 1983, substituted "a rate (not compounded), determined as follows:" for "an annual rate of 7 percent, not compounded," after "interest at" in the first sentence of subdivision (a) and added subsections (1), (2), and (3) thereto; deleted "of this section" after "subdivision (a)" in the first sentence of subdivision (b); added subdivision (e); and made grammatical changes throughout the section. Stats. 1983, Ch. 1051, in effect January 1, 1984, substituted "that" for "such" after "until" in the first sentence of subdivision (b); and added "20639.9" after "20630.5" and substituted "shall" for "will" before "apply" in subdivision (e).

16184. Reduction of obligation. The Controller shall reduce the amount of the obligation secured by the lien against the real property or mobilehome by the amount of any payments received for that purpose and by notification of any amounts paid by the Franchise Tax Board pursuant to Section 20564 or by any amounts authorized pursuant to subdivision (f) of Section 20621 of the Revenue and Taxation Code. The Controller shall also increase the amount of the obligation secured by such lien by the amount of any subsequent payments made pursuant to Section 16180 with respect to the real property and to reflect the accumulation of interest. All such increases and decreases shall be entered in the record described in Section 16181.

History.—Stats. 1980, Ch. 925, in effect September 18, 1980, substituted “any” for “notification by the Franchise Tax Board of” after “or by” in the first sentence. Stats. 1983, Ch. 1051, in effect January 1, 1984, added “or mobilehome” after “real property” in the first sentence.

16185. Subordination of lien. Notwithstanding the provisions of Section 16182, provided the interests of the state are adequately protected, the Controller may subordinate the lien for postponed real property taxes where the Controller determines subordination is appropriate.

A recital in a certificate of subordination, executed by the Controller, recorded in the county wherein the notice of lien for postponed property taxes has been recorded, subordinating such lien to specifically identified liens or encumbrances shall be conclusive in favor of all persons or entities thereafter dealing with the real property.

History.—Stats. 1980, Ch. 925, in effect September 18, 1980, deleted the balance of the first sentence after “appropriate” in the first paragraph.

16186. Payment of postponed tax liability. If at any time the amount of the obligation secured by the lien for postponed property taxes is paid in full or otherwise discharged, the Controller, or the authorized delegate of the Controller, shall:

(a) In the case of real property:

(1) Execute and cause to be recorded in the office of the county recorder of the county wherein the real property described in the lien is located, a release of the lien conclusively evidencing the satisfaction of all amounts secured by the lien. The cost of recording the release of the lien shall be added to and become part of the obligation secured by the lien being released.

(2) Direct the tax collector to remove from the secured roll, the information required to be entered thereon by paragraph (1) of subdivision (a) of Section 2514 of the Revenue and Taxation Code with respect to the property described in the lien.

(3) Direct the assessor to remove from the assessment records applicable to the property described in the lien, the information required to be entered on such records by Section 2515 of the Revenue and Taxation Code.

(b) In the case of a mobilehome:

(1) Direct the tax collector to remove from the secured roll the information required to be entered thereon by paragraph (1) of subdivision (a) of Section 2514 of the Revenue and Taxation Code.

(2) Transmit a Release of Lien to the owner of the mobilehome or the owner's heirs or assigns. The owner, or the owner's heirs or assigns, shall transmit the Release of Lien, and a fee of six dollars (\$6), to the Department of Housing and Community Development. Upon receipt of the Release of Lien and the fee, the department shall terminate the restriction on the permanent title record as provided by Section 16182.

History.—Stats. 1983, Ch. 1051, in effect January 1, 1984, added "In the case of real property:" after "(a)", added "(1)" before "Execute", and substituted "2" for "b" and "c" for "3" in newly reorganized subsection (a); and added subsection (b). Stats. 1984, Ch. 1342, in effect September 26, 1984, substituted "permanent title record . . . 16182." for "transfer of ownership and issue amended title and registration certificates" after "restriction on the" in the third sentence of subsection (b)(2).

16186.5. Refund of overpayment of postponed tax liability. In the event that a payment which is made to satisfy an obligation secured by a lien for postponed property taxes exceeds the amount owing to the state, the Controller may refund the overpayment to the party entitled thereto. The Controller shall pay those refunds out of the amount appropriated by Section 16100, or any appropriation in lieu thereof.

History.—Added by Stats. 1982, Ch. 1465, in effect January 1, 1983.

16187. Foreclosure of lien. (a) In the event of a judicial foreclosure of any lien provided by Section 16182, notice shall be given the Controller, in such manner as the Controller may prescribe, not less than 60 days prior to the sale upon judicial or nonjudicial foreclosure of any lien senior in priority to the lien provided by Section 16182, unless the Controller is named and served as a defendant in a judicial proceeding for foreclosure.

(b) In the event of a nonjudicial foreclosure of any lien senior in priority to the lien provided by Section 16182, notice shall be given to the Controller, pursuant to Section 2924b of the Civil Code. However, when the notice of lien for postponed property taxes is recorded subsequent to the recordation of a notice of default, the Controller shall be given notice of sale not less than 25 days prior to such sale provided that the lien for postponed property taxes is recorded more than 30 days before such sale.

In the event of a failure to give the notice required by this section, the lien established by Section 16182 shall not be affected by the foreclosure or sale of any such senior lien.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, deleted "senior in priority to the lien" after "any lien" in the first sentence of subdivision (a).

Article 2. Delinquency

- § 16190. Due date.
- § 16191. Postponement of amounts due.
- § 16192. Election to postpone taxes.

16190. Due date. All amounts owing pursuant to Article 1 (commencing with Section 16180) of this chapter shall become due if any of the following occurs:

(a) The claimant, who is either the sole owner or sole possessory interest holder of the residential dwelling, as defined in Section 20583 or Section 20640 of the Revenue and Taxation Code, or a coowner or copossessory interest holder with a person other than a spouse or other

individual eligible to postpone property taxes pursuant to Chapter 2 (commencing with Section 20581), Chapter 3.3 (commencing with Section 20639), or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of such code, ceases to occupy the premises as his residential dwelling, dies, or sells, conveys, or disposes of the property, or allows any tax or special assessment on the premises described in Section 20583 of such code to become delinquent. If the sole owner or possessory interest holder claimant dies and his or her surviving spouse inherits the premises and continues to own and occupy it as his or her principal place of residence, then the lien amount does not become due and payable unless taxes or special assessments described in the preceding sentence become delinquent, or such surviving spouse dies, or sells, conveys or disposes of the interest in the property.

(b) The claimant, who is a coowner or copossessory interest holder of the residential dwelling, as defined in Section 20583 or Section 20640.2 of the Revenue and Taxation Code, with a spouse or another individual eligible to postpone property taxes pursuant to Chapter 2 (commencing with Section 20581), Chapter 3.3 (commencing with Section 20639), or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of such code, dies, and the surviving spouse or other surviving eligible individual allows any tax or special assessment on the premises described in Section 20583 of such code to become delinquent or such surviving spouse or other individual ceases to occupy the premises as a residential dwelling, dies, or conveys, or disposes of the interest in the property.

(c) The failure of the claimant to perform those acts the claimant is required to perform where such performance is secured, or will be secured in the event of nonperformance, by a lien which is senior to that of the lien provided by Section 16182.

(d) Postponement was erroneously allowed because eligibility requirements were not met.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, added “either” after “is”, added “or a co-owner . . . of such code” after “Code,” and added the balance of the sentence after “of the property” in the first sentence, and added the second sentence to subsection (a). Stats. 1978, Ch. 576, in effect August 31, 1978, added “or sole possessory interest holder” after “owner”, added “or section 20640” after “20583”, substituted “2” for “3” after “Chapter”, added “or Chapter 3.5 (commencing with Section 20640)” after “20581”, and deleted “subparagraph (a) of paragraph (4) of subsection (b) of” after “described in” in the first sentence, and added “or possessory interest holder” after “owner”, and added “the interest in” after “disposes of” in the second sentence of subsection (a); and added “or co-possessory interest holder” after “co-owner”, added “or Section 20640.2” after “20583”, substituted “2” for “3” after “Chapter”, added “or Chapter 3.5 (commencing with Section 20640)” after “20581”, deleted “subparagraph (a) of paragraph (4) of subsection (b) of” after “described in”, and added “the interest in” after “disposes of” in subsection (b). Stats. 1983, Ch. 1051, in effect January 1, 1984, added “, Chapter 3.3 (commencing with Section 20639)” before “or chapter 3.5” in the first sentences in subsections (a) and (b).

16191. Postponement of amounts due. The amounts paid pursuant to Section 16180 shall continue to draw interest but amounts owing pursuant to Article 1 (commencing with Section 16180) of this chapter shall not become due and payable if any of the following occurs:

(a) The claimant continues to own and occupy or hold the possessory interest and occupy the premises as a residential dwelling, but ceases to postpone property taxes pursuant to Chapter 2 (commencing with Section

20581), Chapter 3.3 (commencing with Section 20639), or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of the Revenue and Taxation Code, and does not allow any tax or assessment against the premises, as described in Section 20583 of such code, to become delinquent.

(b) The surviving spouse of a claimant continues to own and occupy or hold the possessory interest and occupy the premises as a residential dwelling, but is ineligible to postpone property taxes pursuant to Chapter 2 (commencing with Section 20581), Chapter 3.3 (commencing with Section 20639), or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of the Revenue and Taxation Code, or elects not to postpone such taxes, and does not allow any tax or assessment against the premises, as described in Section 20583 of such code, to become delinquent.

(c) The surviving individual otherwise eligible to postpone property taxes pursuant to Chapter 2 (commencing with Section 20581), Chapter 3.3 (commencing with Section 20639), or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of the Revenue and Taxation Code continues to own and occupy or hold the possessory interest and occupy the premises as a residential dwelling, but elects not to postpone the property taxes pursuant to such chapter, and does not allow any tax or assessment against the premises, as described in Section 20583 of such code, to become delinquent.

History.—Stats. 1978, Ch. 576, in effect August 31, 1978, added “or hold the possessory interest and occupy the premises as” after “occupy”, substituted “2” for “3” after “Chapter”, added “or Chapter 3.5 (commencing with Section 20640)” after “20581”, and deleted “subparagraph (a) of paragraph (4) of subdivision (b) of” after “described in” in subsections (a), (b), and (c). Stats. 1983, Ch. 1051, in effect January 1, 1984, added “, Chapter 3.3 (commencing with Section 20639)” before “or Chapter 3.5” in subsections (a), (b), and (c).

16192. Election to postpone taxes. If, at any time, a person meeting the requirements of subdivision (a) or (c) of Section 16191 elects, or any surviving spouse described in subdivision (b) of such section becomes eligible, or otherwise elects, to postpone property taxes pursuant to Chapter 2 (commencing with Section 20581), Chapter 3.3 (commencing with Section 20639), or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of the Revenue and Taxation Code, payments made pursuant to Section 16180 shall be added to the amount of the lien existing against the residential dwelling.

History.—Stats. 1978, Ch. 576, in effect August 31, 1978, substituted “2” for “3” after “Chapter”, and added “or Chapter 3.5 (commencing with Section 20640)” after “20581”. Stats. 1983, Ch. 1051, in effect January 1, 1984, added “, Chapter 3.3 (commencing with Section 20639)” before “or Chapter 3.5”.

Article 3. Enforcement and Foreclosure

- § 16200. Actions by Controller to protect state’s interest.
- § 16201. Additional actions available to Controller.
- § 16202. Additional actions available to Controller.

16200. Actions by Controller to protect state’s interest. In the event that the Controller receives the notice described in Section 16187 of this code or Section 3375 of the Revenue and Taxation Code, the Controller may take any of the following actions which will best serve the interests of the state:

(a) Out of the amount appropriated by Section 16100, the Controller may pay the amount of any delinquent taxes, interest, or penalties on the property or the amount of any other obligation secured by a lien or encumbrance on the property and add such amount to the amount secured by the lien on such property provided for in Article 1 (commencing with Section 16180) of this chapter.

(b) Notify by United States mail the tax collector or other party that such notice has been received and that the Controller must be given at least 20 days prior notice of the date that the property will be sold at auction. If the Controller elects to proceed under this subdivision, the Controller may use funds appropriated by Section 16100 to bid on the property at the auction up to the amount secured by the state's lien on the property and any lien on such property having priority over the state's lien. All additional amounts paid pursuant to this subdivision shall be added to the amount secured by the lien on such property provided for in Article 1 (commencing with Section 16180) of this chapter.

(c) Acknowledge by United States mail that the notice required by Section 16187 of this code or Section 3375 of the Revenue and Taxation Code has been received.

History.—Stats. 1980, Ch. 925, in effect September 18, 1980, substituted “20 days” for “15 days” before “prior notice” in the first sentence of subdivision (b).

16201. Additional actions available to Controller. If the Controller, by reason of the notice described in Section 3375 of the Revenue and Taxation Code or by reason of information from any other source, determines that all amounts owing under Article 1 (commencing with Section 16180) of this chapter have become due and payable pursuant to Section 16190, the Controller may, in addition to the options provided in Section 16200, take any of the following actions which will best serve the interest of the state:

(a) The Controller may demand payment of such amount from any person liable therefor.

(b) If the Controller has reasonable cause to believe that sale of the property will not satisfy the amount secured by the state's lien, the Controller may file a claim against the estate of any decedent whose property is liable for such amount or the Controller may request the Attorney General to bring an action under Section 2931c of the Civil Code to recover the amount of the state's lien.

(c) The Controller may direct the Department of General Services to sell such property pursuant to Chapter 4.5 (commencing with Section 14735) of Part 5.5 of Division 3 of this title, or, if applicable, Division 9 (commencing with Section 9101) of the Commercial Code.

History.—Stats. 1980, Ch. 925, in effect September 18, 1980, added “in addition to the options provided in Section 16200” after “may” in the first sentence. Stats. 1983, Ch. 1051, in effect January 1, 1984, added “or, if applicable, Division 9 (commencing with Section 9109) of the Commercial Code” after “title” in subsection (c). Stats. 1999, Ch. 991 (SB 45), in effect January 1, 2000, operative July 1, 2001, substituted “9101” for “9109” after “Section” in the first sentence of subdivision (c).

Note.—Section 75 of Stats. 1999, Ch. 991 (SB 45) provided that the provisions of this act shall become operative July 1, 2001.

16202. Additional actions available to Controller. Notwithstanding any other provision of law, in the event that the state acquires an interest in real property pursuant to subdivision (b) of Section 16200, the Controller may, in addition to the options provided in Section 16201, take any other action with respect to that real property interest as will best serve the interest of the state. These actions may include, but shall not be limited to, the sale, lease, or retention of any interest so acquired. The Controller may contract with licensed real estate brokers, maintenance and repair contractors, security contractors, appraisers, property managers, insurance brokers, and any other experts or specialists as may be necessary to protect or preserve the state's interest in that property. The Controller may pay the costs incurred pursuant to those contracts out of the amount appropriated by Section 16100, or from any appropriation in lieu thereof.

The sale of those interests may be made on the basis of conventional financing arrangements including the securing of payment through the use of promissory notes, deeds of trust, and other accepted methods of deferred payment.

History.—Added by Stats. 1983, Ch. 407, in effect January 1, 1984.

Article 4. Impound Accounts

- § 16210. Payment by reason of condemnation.
- § 16211. Rights of claimant to purchase new dwelling.
- § 16211.5. Properties subject to homestead.
- § 16212. Treatment of drawn amount.
- § 16213. Transfer to general fund.
- § 16214. Moneys continually appropriated to Controller.

16210. Payment by reason of condemnation. In the event that the amount secured by the state's lien provided for in Article 1 (commencing with Section 16180) is paid by reason of the sale or condemnation of the property on which the lien attaches, the funds so received shall be placed in an impound account for a period of six months. In connection with the establishment of such an account, the Controller shall release the state's lien in the manner prescribed by Section 16186.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, added "sale or" after "reason of the" and substituted "6 months" for "18 months" in the first sentence, and added the second sentence. Stats. 1982, Ch. 454, in effect January 1, 1983, deleted "of this chapter" before "is paid" and substituted "six" for "6" before "months" in the first sentence.

16211. Rights of claimant to purchase new dwelling. The claimant under Chapter 2 (commencing with Section 20581), Chapter 3 (commencing with Section 20625), Chapter 3.3 (commencing with Section 20639, or Chapter 3.5 (commencing with Section 20640) of Part 10.5 of Division 2 of the Revenue and Taxation Code whose residential dwelling was sold or condemned may draw upon the amount in the account to purchase a new residential dwelling, and the amount so drawn shall be secured by a new lien against the new residential dwelling from the time the Controller records the new lien against the new residential dwelling as provided for under Section 16182.

In the case of real property, the Controller shall subordinate the new lien to the lien of the note and deed of trust of the purchase money obligations used in the acquisition of the new residential dwelling, provided the claimant has an equity of at least 20 percent of the full value of the property, as required by paragraph (1) of subdivision (b) of Section 20583 of the Revenue and Taxation Code, prior to recordation of that subordination. The lien shall have priority over all subsequent liens, except as provided in Section 2192.1 of the Revenue and Taxation Code.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, substituted “sold or condemned” for “subject to condemnation” and added “new” before “lien” in the first paragraph, and added “new” before “lien” in the first sentence of the second paragraph. Stats. 1982, Ch. 454, in effect January 1, 1983, substituted “Chapter 2” for “Chapter 3” after “under” in the first paragraph, and substituted “the” for “such” after “subordinate” and “that” for “such” after “recordation of” in the first sentence, and substituted “The” for “Such” at the beginning of the second sentence of the second paragraph. Stats. 1983, Ch. 1051, in effect January 1, 1984, added “, Chapter 3 . . . Section 20640)” before “of Part 10.5” in the first paragraph, and added “In the case of real property” before “the Controller” in the first sentence of the second paragraph.

16211.5. Rights of claimant to purchase new dwelling. (a) In the event that the real property securing the state’s lien provided for in Article 1 (commencing with Section 16180) is the residential dwelling of a claimant under Chapter 2 (commencing with Section 20581) of Part 10.5 of Division 2 of the Revenue and Taxation Code and is voluntarily sold, the funds derived from the voluntary sale of the residential dwelling shall be placed in an impound account for a period of six months. In connection with the establishment of such account, the Controller shall release the state’s lien in the manner prescribed by Section 16186.

(b) The claimant under Chapter 2 (commencing with Section 20581) of Part 10.5 of Division 2 of the Revenue and Taxation Code whose residential dwelling was voluntarily sold may draw upon the amount in the account to purchase a new residential dwelling, and the amount so drawn shall be secured by a new lien against the new residential dwelling from the time the Controller records the new lien against the new residential dwelling as provided for under Section 16182.

The Controller shall subordinate such new lien to the note and deed of trust of the purchase money obligations used in the acquisition of the new residential dwelling, provided the claimant has an equity of at least 20 percent of the full value of the property, as required by paragraph (1) of subdivision (b) of Section 20583 of the Revenue and Taxation Code, prior to recordation of such subordination. Such lien shall have priority over all subsequent liens, except as provided in Section 2192.1 of the Revenue and Taxation Code.

History.—Added by Stats. 1978, Ch. 43, in effect March 16, 1978. Stats. 1982, Ch. 497, in effect January 1, 1983, operative July 1, 1983, substituted “is the residential dwelling . . . is voluntarily sold” for “of this chapter is subject to a prior recorded homestead pursuant to Title 5 of Part 4 of Division 2 of the Civil Code” before “the funds”, substituted “the residential dwelling” for “such homesteaded real property” before “shall”, and substituted “six months” for “6 months notwithstanding Section 1265a of the Civil Code” in the first sentence of subdivision (a), and deleted “homesteaded” after “whose” in the first sentence of subdivision (b).

16212. Treatment of drawn amount. An amount drawn pursuant to Section 16211 or 16211.5 shall be treated as an amount paid pursuant to Section 16180 for all purposes of this chapter.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, added “or 16211.5” after “16211”.

16213. **Transfer to general fund.** At the end of the six-month period specified in Section 16210 or the six-month period specified in Section 16211.5, all funds remaining in an impound account shall be transferred to the General Fund.

History.—Stats. 1978, Ch. 43, in effect March 16, 1978, substituted “6-month” for “18-month” and added “or the 6-month period specified in Section 16211.5,”. Stats. 1982, Ch. 454, in effect January 1, 1983, substituted “six-month” for “6-month” after “end of the” and deleted “State” before “General”.

16214. **Moneys continually appropriated to Controller.** All moneys in an impound account created pursuant to this article are continually appropriated to the Controller for the purposes of this article.